

Department of Revenue Services
 State of Connecticut
 Excise Taxes Unit
 25 Sigourney Street
 Hartford CT 06106-5032
 (Rev. 09/04)

Form AU-736

Motor Vehicle Fuels Tax Refund Claim

Motor Bus, Taxicab & Livery

You must check the appropriate fuel type and claim type box on the right. Refund claims must be filed on or before May 31, 2005, for fuel used during calendar year 2004.

Fuel Type	
<input type="checkbox"/> Diesel	<input type="checkbox"/> Motor Vehicle Fuels (Gasoline - Gasohol)
Claim Type	
<input type="checkbox"/> Motor Bus	<input type="checkbox"/> Taxicab <input type="checkbox"/> Livery
Period of Claim in Calendar Year	
▶ ____/____ through ____/____ 2004	
CT Tax Registration Number	
▶	
FEIN	
▶	
SSN	
▶	
Due on or before	May 31, 2005
DRS use only	

Name of Claimant (Type or print)	
Telephone Number ()	
Number and Street	
City or Town	
State	ZIP+4
Type of Business	Location of Records (if different from above)

Schedule A Statement of Motor Vehicle Fuel Purchases. Receipts must be attached.

Date	Name of Supplier	Gallons of Fuel	Date	Name of Supplier	Gallons of Fuel
Total (Round to the nearest whole gallon.)					

Schedule B Computation of net refund.

1.	Total operating miles (Includes total miles traveled in and out of Connecticut by motor buses or taxicabs owned, leased, or borrowed, including charters)	▶	1.	
2.	Out-of-state mileage Enter the Out-of-state mileage	▶	2.	
3.	Total - miles operated on Connecticut roads (Subtract Line 2 from Line 1)	▶	3.	
4.	Percent of miles traveled on Connecticut roads (Divide Line 3 by Line 1 - carry to .0001)	▶	4.	
5.	Total gallons of fuel used (Include actual gallons of fuel used for all purposes)	▶	5.	
6.	Fuel used other than in operation of motor buses or taxicabs or livery (Includes fuel used for cleaning, operation of non-highway equipment, and motor vehicles other than motor buses or taxicabs or livery)	▶	6.	
7.	Net operating gallons used exclusively in motor buses, taxicabs, or livery (Subtract Line 6 from Line 5)	▶	7.	
8.	Gallons used to operate motor buses, taxicabs, or livery on Connecticut roads (Multiply Line 7 by Line 4)	▶	8.	
9.	Tax Refund Claimed (Multiply Line 8 by ____ per gallon. (See refund rate table on reverse side for appropriate rate.))	▶	9.	\$.00

I declare under penalty of law that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false return to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

Taxpayer Signature	Title	Date
Paid Preparer Signature	Telephone Number	Date
Print Preparer Name	Preparer's Address	Preparer's SSN or PTIN

Instructions

Your motor vehicle fuels tax refund claim for fuel used during calendar year 2004 must:

1. Be filed with Department of Revenue Services (DRS) on or before May 31, 2005; **and**
2. Involve at least 200 gallons of fuel eligible for tax refund.

The appropriate fuel type and claim type box must be marked on the front of this form in order to process this claim. You must file a separate Form AU-736 for each motor vehicle fuel type and claim type.

Be sure to provide a telephone number where you can be contacted.

You must indicate your Connecticut tax registration number or Social Security Number in the space provided.

For all purchases of fuel listed, you must attach a copy of each numbered slip or invoice issued at the time of the purchase. The slip or invoice may be the original or a photocopy and must show the:

- Date of purchase;
- Name and address of the seller (which must be printed or rubber stamped on the slip or invoice);
- Name and address of the purchaser (which must be the name and address of the person or entity filing the claim for refund);
- Number of gallons of fuel purchased;
- Price per gallon;
- Total amount paid; **and**
- If payment is made within a discounted period, provide proof of amount paid.

You must retain records to substantiate your refund claim for at least three years following the filing of the claim and make them available to DRS upon request.

Motor bus companies must attach a copy of their certificate of public convenience and necessity issued under Chapter 244 of the Connecticut General Statutes with each claim filed.

Taxicab operators must attach a copy of their certificate of public convenience and necessity issued under Chapter 244a of the Connecticut General Statutes with each claim filed.

Livery service operators (except motor buses) **must attach a copy** of their permit issued under Chapter 244b of the Connecticut General Statutes with each claim filed. Livery service vehicles (except motor buses) are refunded at half the motor vehicle fuels tax rate.

Table of Motor Vehicle Fuels Tax Refund Rates for 2004 for Motor Buses

Diesel	January 1, 2004	through	December 31, 2004	26¢ per Gallon
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Motor Vehicle Fuels

	January 1, 2004	through	December 31, 2004	25¢ per Gallon
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for Taxicabs and Livery

Diesel	January 1, 2004	through	December 31, 2004	13¢ per Gallon
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Motor Vehicle Fuels

	January 1, 2004	through	December 31, 2004	12.5¢ per
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Gallon

Note: You must file a separate Form AU-736 for each motor vehicle fuel type and claim type.

Rounding Off to Whole Dollars: You must round off cents to the nearest whole dollar on your motor vehicle fuels tax refund claim. Round down to the next lowest dollar all amounts that include 1 through 49 cents. Round up to the next highest dollar all amounts that include 50 through 99 cents. However, if you need to add two or more amounts to compute the total to enter on a line, include cents and round off only the total.

Example: Add two amounts (\$1.29 + \$3.21) to compute the total (\$4.50) to enter on a line. \$4.50 is rounded to \$5.00 and entered on the line.

Mail the completed refund application to:
Department of Revenue Services
State of Connecticut
Excise Taxes Unit
25 Sigourney Street
Hartford CT 06106-5032

Additional Information

If you need additional information or assistance, please call the Excise Taxes Unit at **860-541-3224**, Monday through Friday, 8:00 a.m. to 5:00 p.m. Forms may be downloaded from our Web site at **www.ct.gov/DRS**

Your refund will be applied against any outstanding DRS tax liability.